



4191-02U

## SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA 2015-0044]

Privacy Act of 1974, as Amended; Computer Matching Program (SSA/Department of the Treasury, Internal Revenue Service (IRS)) - Match Number 1016

AGENCY: Social Security Administration (SSA)

ACTION: Notice of a renewal of an existing computer matching program that will expire on December 31, 2015.

SUMMARY: In accordance with the provisions of the Privacy Act, as amended, this notice announces a renewal of an existing computer matching program that we are currently conducting with IRS.

DATES: We will file a report of the subject matching program with the Committee on Homeland Security and Governmental Affairs of the Senate; the Committee on Oversight and Government Reform of the House of Representatives; and the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB). The matching program will be effective as indicated below.

ADDRESSES: Interested parties may comment on this notice by either telefaxing to (410) 966-0869 or writing to the Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, Social Security Administration, 617 Altmeyer Building, 6401 Security Boulevard, Baltimore, MD 21235-6401. All comments received will be available for public inspection at this address.

FOR FURTHER INFORMATION CONTACT: The Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, as shown above.

SUPPLEMENTARY INFORMATION:

A. General

The Computer Matching and Privacy Protection Act of 1988 (Public Law (Pub. L.) 100-503), amended the Privacy Act (5 U.S.C. 552a) by describing the conditions under which computer matching involving the Federal government could be performed and adding certain protections for persons applying for, and receiving, Federal benefits. Section 7201 of the Omnibus Budget Reconciliation Act of 1990 (Pub. L. 101-508) further amended the Privacy Act regarding protections for such persons.

The Privacy Act, as amended, regulates the use of computer matching by Federal agencies when records in a system of records are matched with other Federal, State, or local government records. It requires Federal agencies involved in computer matching programs to:

- (1) Negotiate written agreements with the other agency or agencies participating in the matching programs;
- (2) Obtain approval of the matching agreement by the Data Integrity Boards of the participating Federal agencies;
- (3) Publish notice of the computer matching program in the Federal Register;
- (4) Furnish detailed reports about matching programs to Congress and OMB;
- (5) Notify applicants and beneficiaries that their records are subject to matching; and
- (6) Verify match findings before reducing, suspending, terminating, or denying a person's benefits or payments.

B. SSA Computer Matches Subject to the Privacy Act

We have taken action to ensure that all of our computer matching programs comply with the requirements of the Privacy Act, as amended.

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Mary Ann Zimmerman,  
Acting Executive Director,  
Office of Privacy and Disclosure,  
Office of the General Counsel.

Notice of Computer Matching Program, SSA with the Department of the Treasury,  
Internal Revenue Service (IRS)

A. Participating Agencies

SSA and IRS

B. Purpose of the Matching Program

The purpose of this matching program is to set forth the terms, conditions and safeguards under which IRS will disclose to us certain return information for use in verifying eligibility for, and the correct amount of, benefits provided under Title XVI of the Act to qualified aged, blind, and disabled individuals; and Federally administered supplementary payments as described in section 1616(a) of the Act (including payments pursuant to an agreement entered into under section 212(a) of Public Law (Pub. L.) 93-66 (87 Stat. 152)) 42 U.S.C. 1382 note.

C. Authority for Conducting the Matching Program

The legal authority for this matching agreement between IRS and us is executed

pursuant to the Privacy Act of 1974, (5 U.S.C. 522a), as amended by the Computer Matching and Privacy Protection Act of 1988, and otherwise; and the Office of Management and Budget (OMB) Final Guidance interpreting those Acts.

Pub. L. 98-369, Deficit Reduction Act of 1984, requires agencies administering certain Federally-assisted benefit programs to use certain information to ensure proper distribution of benefit payments (98 Stat. 494).

Section 6103 (1)(7) of the Internal Revenue Code (IRC) (26 U.S.C. 6103(1)(7)) authorizes IRS to disclose return information with respect to unearned income to Federal, State and local agencies administering certain Federally-assisted benefit programs under the Act.

Section 1631(e)(1)(B) of the Act (42 U.S.C. 1383(e)(1)(B)) requires verification of Supplemental Security Income (SSI) eligibility and benefit amounts with independent or collateral sources. This section of the Act provides that the “Commissioner of Social Security shall, as may be necessary, request and utilize information available pursuant to section 1103(1)(7) of the Internal Revenue Code of 1986” for purposes of Federally administered supplementary payments of the type described in 1616(a) of the Act (including payments pursuant to an agreement entered into under 212(a) of Pub. L. 93-66).

The legal authority for the disclosure of our data under this agreement is 1106 of the Act (42 U.S.C. 1306), (b)(3) of the Privacy Act (5 U.S.C. 552a(b)(3)), and the regulations and guidance promulgated under these provisions.

#### D. Categories of Records and Persons Covered by the Matching Program

We will provide IRS with identifying information with respect to applicants for and recipients of Title XVI benefits from the SSI record and Special Veterans Benefit, SSA/OASSIS 60-0103, as published at 71 FR 1795 (January 11, 2006).

We will disclose certain information to IRS for aged, blind, or disabled individuals who are applicants for, or recipients of, SSI benefits or Federally administered State supplementary payments, or both. IRS will match our information with its Information Return Master File (IRMF) and disclose to us return information with respect to unearned income of applicants or recipients identified by us. The information IRS discloses to us is limited to unearned income reported on information returns.

IRS will extract return information with respect to unearned income from the IRMF, Treas./IRS 22.061, as published at 77 FR 47946 – 947 (August 10, 2012), through the Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) program.

We will furnish IRS with the Social Security number and Name Control (first four characters of the surname) for each individual for whom unearned income information is being requested in accordance with the current IRS Publication 3373, DIFSLA Handbook: Disclosure of Information to Federal, State and Local Agencies.

When there is a match of an individual identifier, IRS will disclose to us the following: payee account number, payee name and mailing address, payee taxpayer identification number (TIN), payer name and address, payer TIN, and income type and amount.

#### E. Inclusive Dates of the Matching Program

The effective date of this matching program is January 1, 2016, provided that the following notice periods have lapsed: 30 days after publication of this notice in the Federal Register and 40 days after notice of the matching program is sent to Congress and OMB. The matching program will continue for 18 months from the effective date and, if both agencies meet certain conditions, it may extend for an additional 12 months thereafter.

